

# COUNTY OF MONROE

## 2016 ADOPTED BUDGET



December 18, 2015

# COUNTY OF MONROE

## 2016 ADOPTED BUDGET HIGHLIGHTS

The Board of Commissioners presents the 2016 Budget for Monroe County in the amount of \$98 million, including a general fund budget of \$59.5 million.

### **MILLAGE**

The County millage rate will remain at 21.25 mills; 18.36 mills will be utilized for general purposes and 2.89 mills are designated for debt service obligation.

### **PERSONNEL**

Non-Union employees will receive a 3% COLA on January 1, 2016.

4 new full time and 2 part time positions within 5 departments are approved.

Within 3 departments, 2 full time positions are eliminated and 4 full time positions are frozen.

### **GENERAL INFORMATION**

The current Long Term Debt obligation at 12/31/15 is \$60,643,042 (P - \$48,741,119; I - \$11,901,923) and estimated to be \$54,425,413 at 12/31/16 (P - \$44,440,000; I - \$9,985,413)

Health Care rates remain the same for 2016

Retirement costs are budgeted at \$3,865,000; \$525,000 more than last year's budget and \$1,097,560 more than the 2015 actual charges.

### **CAPITAL PROJECTS & EXPENDITURES**

Computer Capital	\$390,295
Capital Equipment	<u>166,139</u>
Total Capital Budget	<u>\$ 556,434</u>

\$221,500 is being appropriated from the General Fund to the Capital Reserve Fund for the following projects:

• Courts Case Management System, year 1	\$ 200,000
• General Building Improvements – Energy Efficiency Grant	\$ 110,000
• Administrative Center Boiler Replacements	\$ 25,000
• Courthouse Basement: Close up Windows	\$ 4,500
• Public Safety Center Capital Projects	\$ 32,000
• Parking Deck Repair Project reduction	\$ - 150,000

GRANT REVENUE totals \$22.5million:

\$ 19.4 million for Health & Human Services
\$ 1.7 million for Court Related Services
\$ 1.3 million for Public Safety/Terrorism Task Force
\$ .1 million for General Government

**COUNTY OF MONROE  
2016 BUDGET**

**GENERAL FUND REVISIONS**

**Revenue**

The revenue budget increased in the amount of \$126,202 from \$59,395,917 to \$59,522,119

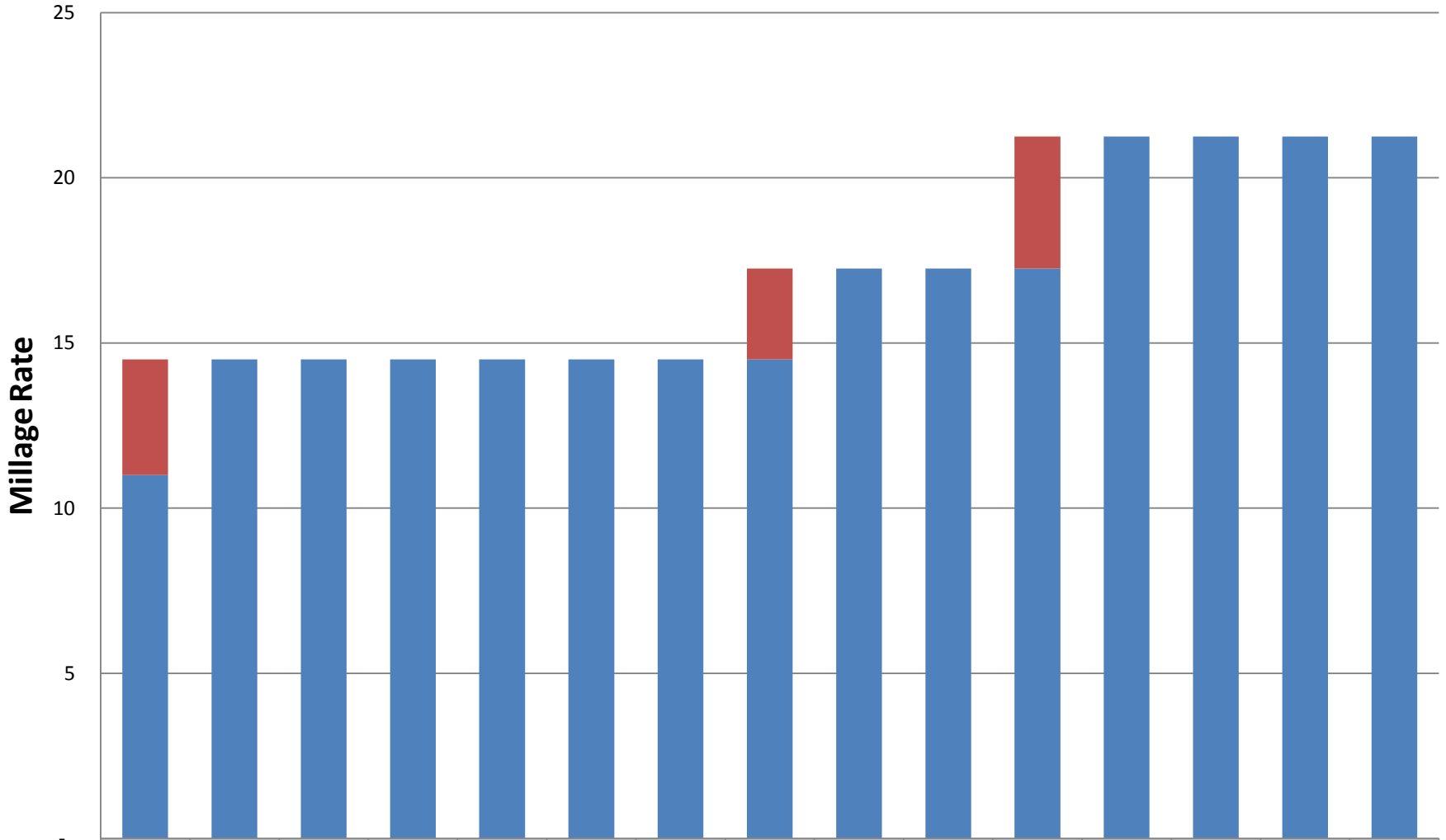
➤ Commissioners – Grant Revenue	\$ 110,000
➤ Commissioners 701 Main St. – Revenue Reimbursement	\$ 4,400
➤ Conservation District – Revenue Reimbursement	\$ 2,005
➤ Contribution from Fund Balance	<u>\$ 9,797</u>
	<u>\$ 126,202</u>

**Expenses**

The expense budget increased in the amount of \$126,202 from \$59,395,917 to \$59,522,119

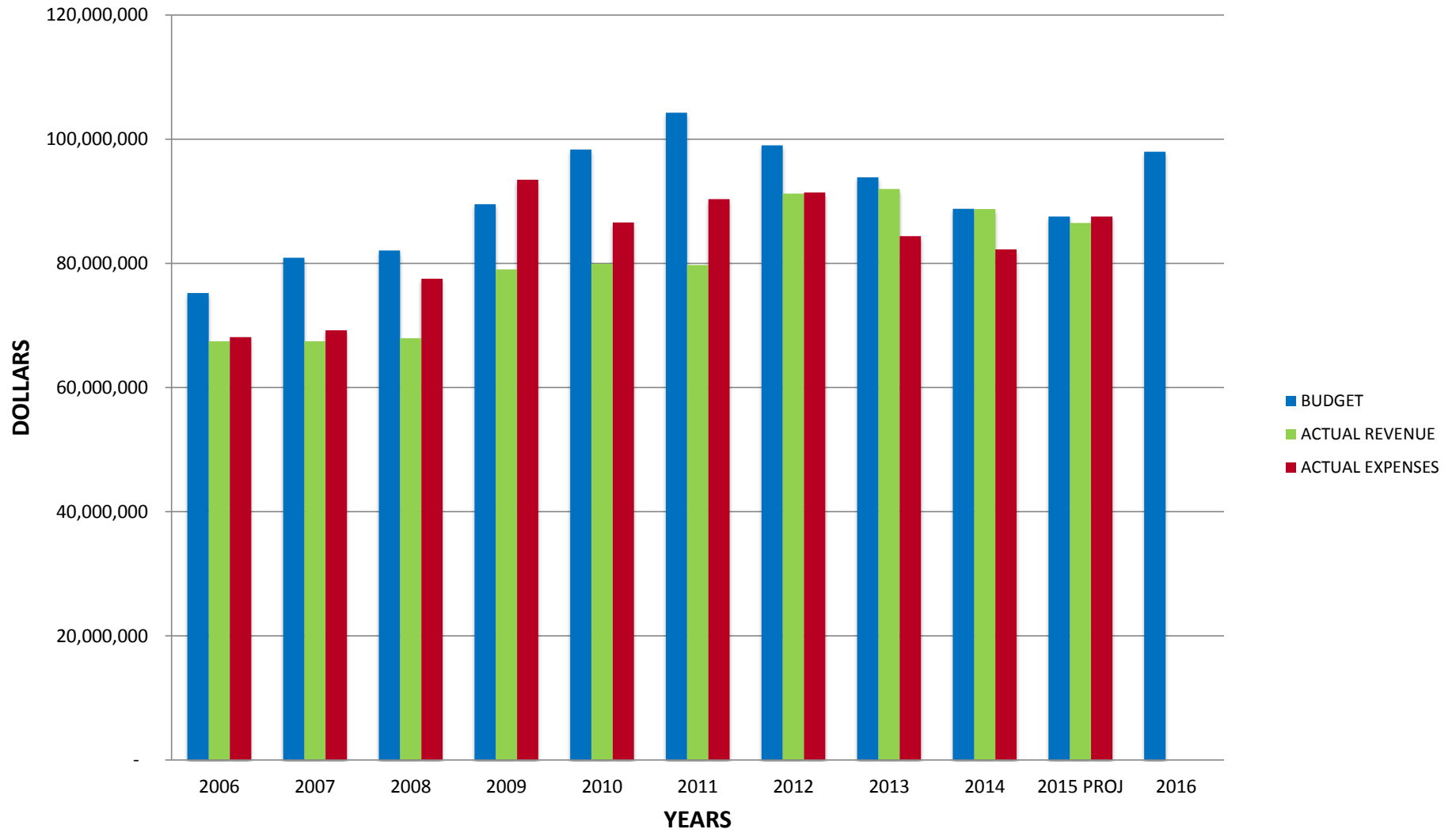
➤ Commissioners	Increase in Grant Expense	\$ 110,000
➤ Commissioners – 701 Main St.	Increase in Electric Expense	\$ 4,400
➤ Tax Assessment	Increase in Wages & Benefits	\$ 11,373
➤ Register & Recorder	Decrease in Wages & Benefits	\$ (50,816)
➤ Solicitor	Decrease in Contracted Service	\$ (2,500)
➤ Emergency Management	Increase in Contracted Service	\$ 886
➤ Human Resources	Increase in Vital Records & Capital Expenditure	\$ 3,882
➤ Sheriff	Increase in Capital Expenditure	\$ 2,073
➤ Information Services	Increase in Capital Expenditure	\$ 45,335
➤ Treasurer	Increase in Postage	\$ 1,500
➤ Various Departments	Increase in Auto Insurance	\$ 478
➤ Various Departments	Decrease in Health Insurance	<u>\$ (409)</u>
		<u>\$ 126,202</u>

## Monroe County Millage Rates

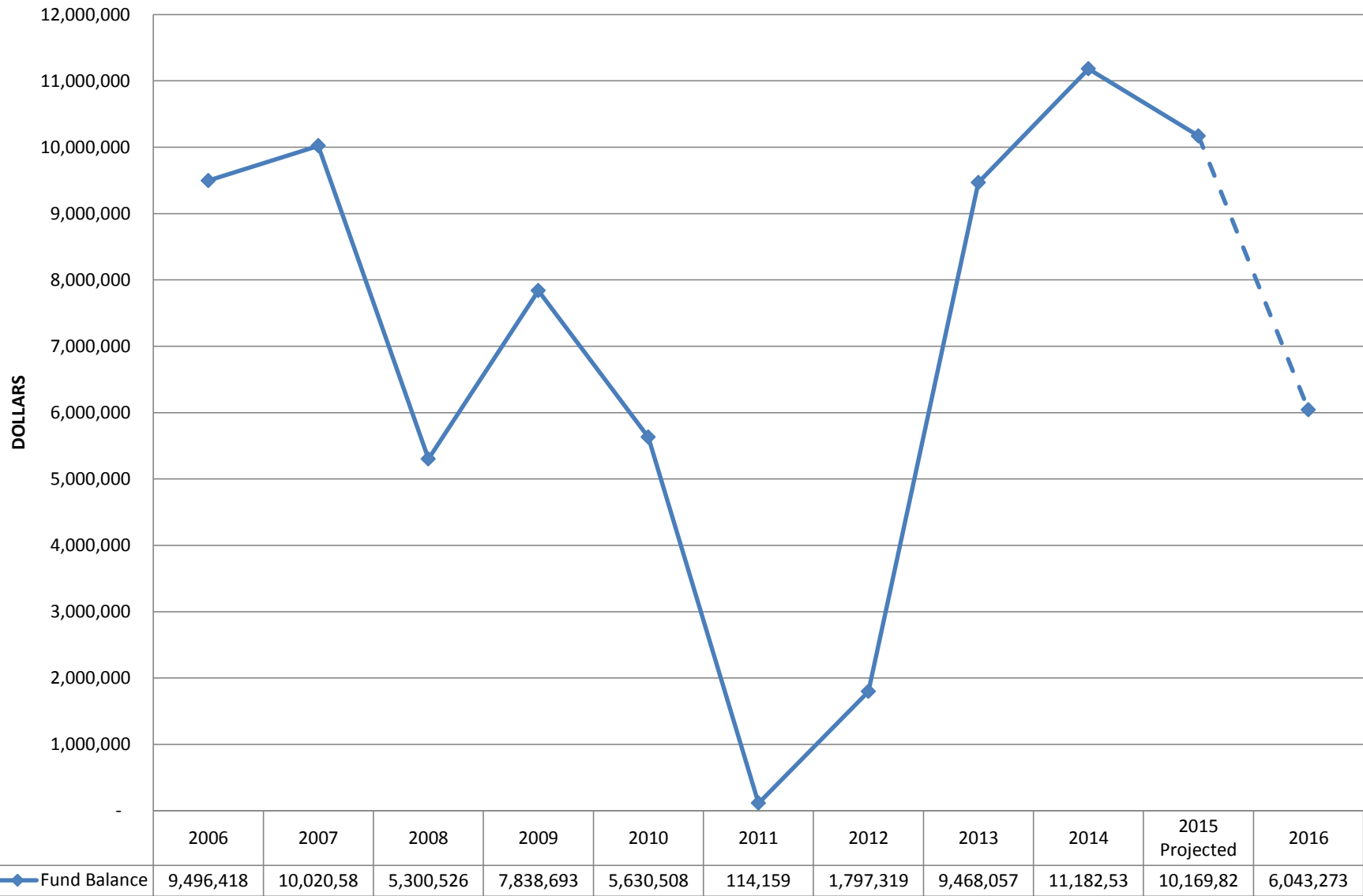


	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
■ Tax Increase	3.50	0.00	0.00	0.00	0.00	0.00	0.00	2.75	0.00	0.00	4.00	0.00	0.00	0.00	0.00
■ Tax Mills	11.00	14.50	14.50	14.50	14.50	14.50	14.50	14.50	17.25	17.25	17.25	21.25	21.25	21.25	21.25

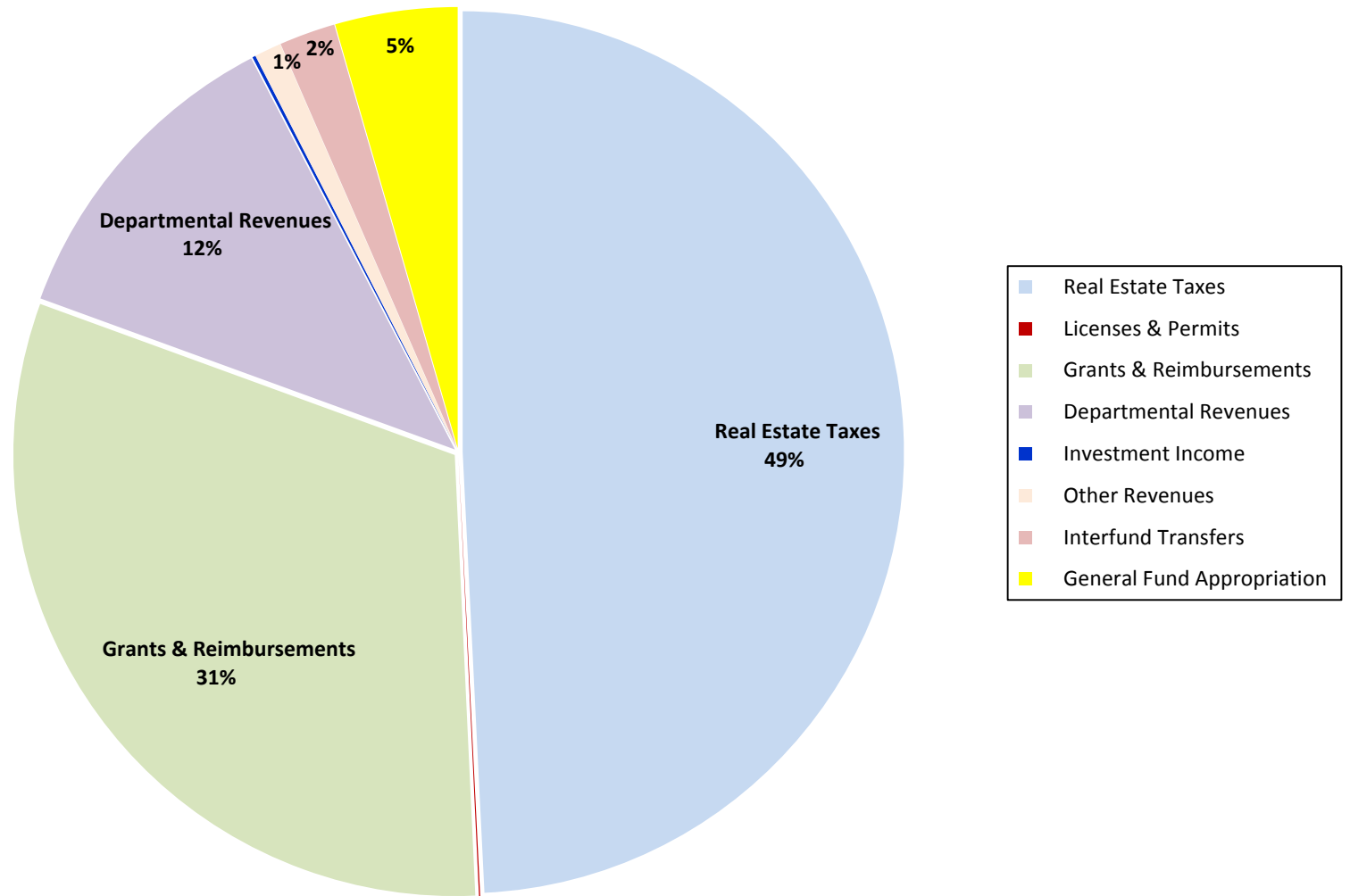
## BUDGET TO ACTUAL 10 YEAR HISTORY



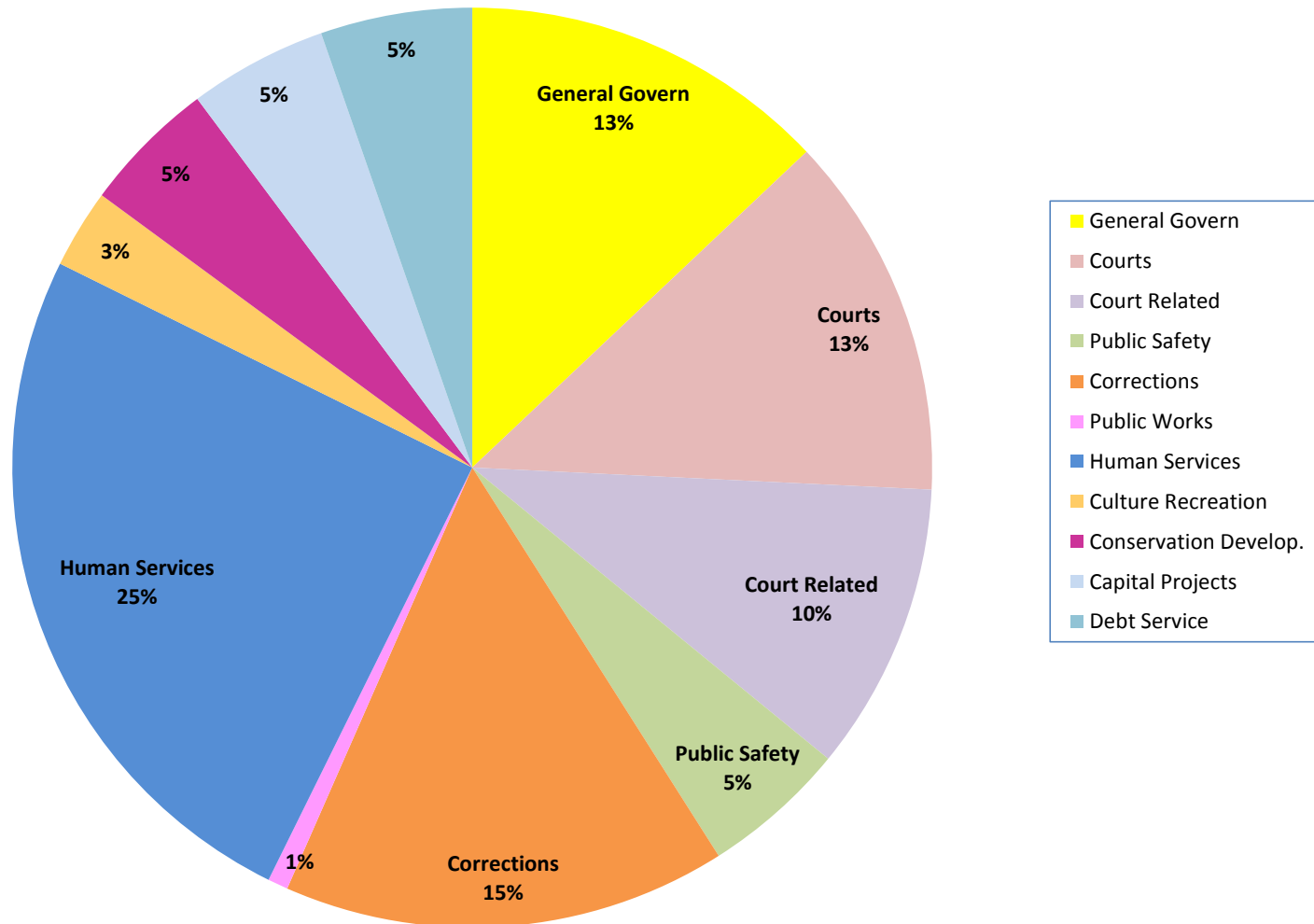
## County of Monroe Fund Balance for General Fund Use



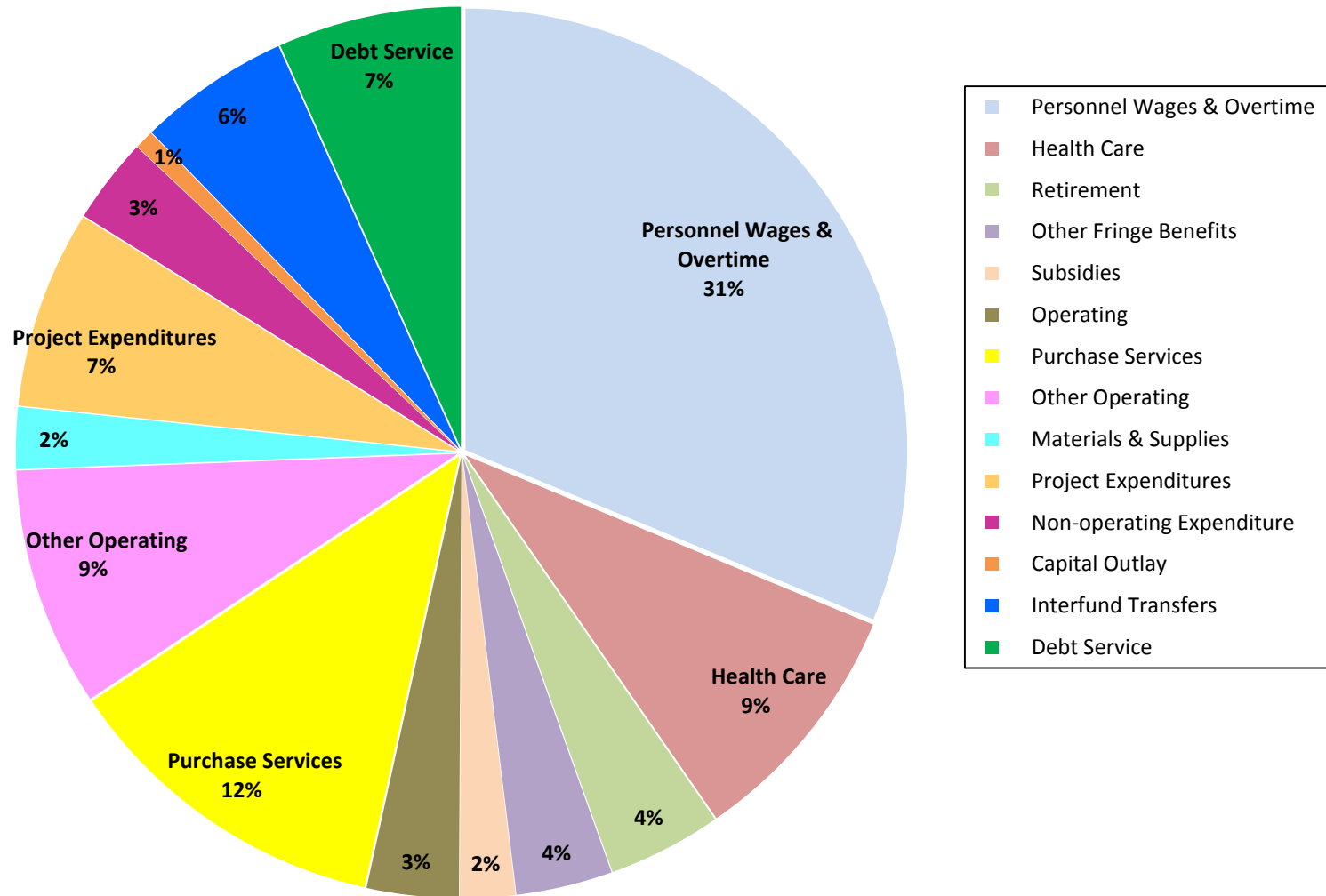
## 2016 BUDGETED REVENUE - ALL FUNDS



## COUNTY OF MONROE 2016 BUDGET BY FUNCTION



## 2016 BUDGETED EXPENDITURES



**COUNTY OF MONROE**  
**2016 REVENUE & EXPENSE BUDGET SUMMARY**  
**CONSOLIDATED BUDGET BY FUND**

	<b>2015 ADOPTED BUDGET</b>	<b>2016 PROPOSED BUDGET</b>	<b>2016 ADOPTED BUDGET</b>	<b>2015/2016 ADOPTED VARIANCE</b>
<b>GENERAL FUND</b>				
Real Estate Taxes	\$ 40,476,348	\$ 39,732,019	\$ 39,732,019	\$ (744,329)
Grants, Departmental Revenue & Other Sources	13,289,775	15,517,146	15,633,551	2,343,776
Contribution from Fund Balance	1,792,145	4,146,752	4,156,549	2,364,404
<b>TOTAL GENERAL FUND</b>	<b>\$ 55,558,268</b>	<b>\$ 59,395,917</b>	<b>\$ 59,522,119</b>	<b>3,963,851</b>
<b>SPECIAL REVENUE FUNDS</b>				
Domestic Relations	\$ 2,445,218	\$ 2,358,797	\$ 2,358,797	\$ (86,421)
Affordable Housing	185,000	180,000	180,000	(5,000)
Children & Youth	12,573,507	13,570,027	13,570,027	996,520
Aging	3,143,684	2,954,453	2,954,453	(189,231)
Corrections	485,610	477,800	477,800	(7,810)
General Government	15,200	10,700	10,700	(4,500)
Human Services	2,087,524	2,095,545	2,095,545	8,021
Conservation	380,567	517,160	517,160	136,593
Culture & Recreation	298,200	300,000	300,000	1,800
Judicial Related	396,690	504,259	504,259	107,569
Public Safety	10,000	-	-	(10,000)
Public Works	1,094,972	1,136,593	1,136,593	41,621
Gaming Funds	2,404,000	2,400,200	2,400,200	(3,800)
Sewage Treatment	248,750	248,750	248,750	-
Designated Funds	237,155	275,263	275,263	38,108
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 26,006,077</b>	<b>\$ 27,029,547</b>	<b>\$ 27,029,547</b>	<b>\$ 1,023,470</b>
<b>DEBT SERVICE FUND</b>	<b>\$ 5,659,460</b>	<b>\$ 6,230,131</b>	<b>\$ 6,230,131</b>	<b>\$ 570,671</b>
<b>TOTAL OPERATING FUNDS</b>	<b>\$ 87,223,805</b>	<b>\$ 92,655,595</b>	<b>\$ 92,781,797</b>	<b>\$ 5,557,992</b>
<b>CAPITAL RESERVE FUND</b>	<b>\$ 4,671,262</b>	<b>4,771,200</b>	<b>4,771,200</b>	<b>99,938</b>
<b>CAPITAL IMPROVEMENT FUND</b>	<b>2,705,530</b>	<b>-</b>	<b>-</b>	<b>(2,705,530)</b>
<b>OPEN SPACE FUND</b>	<b>792,008</b>	<b>445,551</b>	<b>445,551</b>	<b>(346,457)</b>
<b>TOTAL CAPITAL FUNDS</b>	<b>\$ 8,168,800</b>	<b>\$ 5,216,751</b>	<b>\$ 5,216,751</b>	<b>\$ (2,952,049)</b>
<b>TOTAL BUDGET</b>	<b>\$ 95,392,605</b>	<b>\$ 97,872,346</b>	<b>\$ 97,998,548</b>	<b>\$ 2,605,943</b>
<b>LIQUID FUELS BUDGET</b>	<b>\$ 727,027</b>	<b>\$ 716,594</b>	<b>\$ 716,594</b>	<b>\$ (10,433)</b>

**INCLUDED IN THE TOTAL BUDGET ARE  
ALLOCATED COSTS FOR:**

WORKERS' COMPENSATION	650,000	775,000	775,000	125,000
CENTRAL MAIL & PHOTOCOPY	329,410	327,197	327,197	(2,213)
PUBLIC LIABILITY	606,500	636,970	636,970	30,470
HEALTH CARE	9,527,150	9,563,100	9,563,100	35,950
ANNUAL RETIREMENT CONTRIBUTION	3,340,000	3,865,000	3,865,000	525,000

**COUNTY OF MONROE**  
**2016 BUDGET**  
**USES OF TAX DOLLARS BY FUNCTION**

	<b>FUND &amp; TAX SUPPORT</b>	<b>OTHER SOURCES</b>	<b>TOTAL BUDGET</b>
<b>GENERAL GOVERNMENT</b>			
Commissioners & Fiscal Affairs	\$ 1,203,678	\$ 420,506	\$ 1,624,184
Voter Registration	599,388	600	599,988
Controller	613,240	5,000	618,240
Assessment	647,009	312,400	959,409
Tax Collectors	432,217	-	432,217
Tax Claim	(1,632,891)	2,395,000	762,109
Treasurer	131,469	183,702	315,171
Purchasing	161,180	-	161,180
Solicitor	106,695	-	106,695
Register & Recorder	(229,350)	925,686	696,336
Human Resources	544,496	80	544,576
Planning	633,019	61,376	694,395
Department of Information Services	2,237,371	135,350	2,372,721
Veterans Affairs	141,165	-	141,165
Maintenance	1,429,387	51,550	1,480,937
Coroner	718,635	65,140	783,775
Workers Comp	112,500	2,500	115,000
Health Care	138,562	-	138,562
Public Liability	17,500	-	17,500
Capital Reserve	-	1,613,454	1,613,454
Designated Funds	-	130,048	130,048
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 8,005,270</b>	<b>\$ 6,302,392</b>	<b>\$ 14,307,662</b>
<b>JUDICIAL - COURTS</b>			
Court Administration	2,851,643	437,116	3,288,759
Jury Management	310,625	11,216	321,841
District Justices	1,501,987	814,150	2,316,137
Domestic Relations	734,811	2,358,797	3,093,608
Law Library	40,000	-	40,000
Adult Probation	1,302,199	898,128	2,200,327
Juvenile Probation	1,194,536	40,000	1,234,536
County Contingency	60,000		60,000
Capital Reserve	-	1,175,903	1,175,903
<b>TOTAL JUDICIAL - COURTS</b>	<b>\$ 7,995,801</b>	<b>\$ 5,735,310</b>	<b>\$ 13,731,111</b>
<b>JUDICIAL - COURT-RELATED</b>			
Public Defender	\$ 1,616,075	\$ -	\$ 1,616,075
District Attorney	2,372,320	625,411	2,997,731
Prothonotary	412,064	1,556,394	1,968,458
Sheriff	1,450,706	1,898,389	3,349,095
Pa Constables	1,000	-	1,000
County Contingency	185,450		185,450
Capital Reserve	-	1,265,636	1,265,636
<b>TOTAL JUDICIAL - COURT-RELATED</b>	<b>\$ 6,037,615</b>	<b>\$ 5,345,830</b>	<b>\$ 11,383,445</b>

	<b>FUND &amp; TAX SUPPORT</b>	<b>OTHER SOURCES</b>	<b>TOTAL BUDGET</b>
<b>PUBLIC SAFETY</b>			
MC Fire and Police	\$ 3,500	\$ -	\$ 3,500
Emergency Management	\$ 386,458	\$ 1,165,657	\$ 1,552,115
MC Waste Management Program	-	60,000	60,000
MC Control Center	169,842	3,200,000	3,369,842
Capital Reserve	-	267,650	267,650
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 559,800</b>	<b>\$ 4,693,307</b>	<b>\$ 5,253,107</b>
<b>CORRECTIONS</b>			
Correctional Facility	\$ 14,843,193	\$ 439,040	\$ 15,282,233
Capital Reserve	-	448,557	448,557
<b>TOTAL CORRECTIONS</b>	<b>\$ 14,843,193</b>	<b>\$ 887,597</b>	<b>\$ 15,730,790</b>
<b>PUBLIC WORKS</b>			
Vector Control	\$ 29,042	\$ 41,775	\$ 70,817
Monroe County Transportation Authority	197,999	-	197,999
Act 13 Gas Well Impact/Bridge Impact	-	293,300	293,300
Sewage Fund	-	248,750	248,750
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 227,041</b>	<b>\$ 583,825</b>	<b>\$ 810,866</b>
<b>HUMAN SERVICES</b>			
Aging	\$ 205,205	\$ 2,954,453	\$ 3,159,658
Children & Youth	3,850,000	13,570,027	17,420,027
Drug & Alcohol	31,876	-	31,876
Pleasant Valley Manor	425,912	-	425,912
Monroe County Transportation Authority	-	843,293	843,293
County Contingency	100,000	-	100,000
MHDS	190,180	-	190,180
Human Services Grants	30,000	1,345,545	1,375,545
County Allocation	12,500	-	12,500
Career Link	-	750,000	750,000
<b>TOTAL HUMAN SERVICES</b>	<b>\$ 4,845,673</b>	<b>\$ 19,463,318</b>	<b>\$ 24,308,991</b>
<b>CULTURE &amp; RECREATION</b>			
County Allocations	\$ 61,832	\$ -	\$ 61,832
Tourism	-	300,000	300,000
Local Share Account - NCC	-	2,400,200	2,400,200
<b>TOTAL CULTURE &amp; RECREATION</b>	<b>\$ 61,832</b>	<b>\$ 2,700,200</b>	<b>\$ 2,762,032</b>
<b>CONSERVATION &amp; DEVELOPMENT</b>			
Conservation District	\$ 915,430	\$ 481,892	\$ 1,397,322
Penn State Agricultural Extension	253,380	-	253,380
Agricultural Preservation	12,700	39,300	52,000
Economic Development	635,000	-	635,000
Affordable Housing	-	180,000	180,000
Act 13 Open Space/ Gas Well Fees	-	517,160	517,160
Open Space Fund	-	445,551	445,551
<b>TOTAL CONSERVATION &amp; DEVELOPMENT</b>	<b>\$ 1,816,510</b>	<b>\$ 1,663,903</b>	<b>\$ 3,480,413</b>
<b>DEBT SERVICE</b>	<b>\$ 5,929,641</b>	<b>\$ 300,490</b>	<b>\$ 6,230,131</b>
<b>TOTAL BUDGET</b>	<b>\$ 50,322,376</b>	<b>\$ 47,676,172</b>	<b>\$ 97,998,548</b>

**COUNTY OF MONROE**  
**2016 OPERATING BUDGET SUMMARY**

	<b>2015 ADOPTED BUDGET</b>	<b>2016 PROPOSED BUDGET</b>	<b>2016 ADOPTED BUDGET</b>	<b>2015/2016 ADOPTED VARIANCE</b>
<b>REVENUES</b>				
<b>Operating</b>				
Real Estate Taxes	\$ 45,836,348	\$ 45,661,660	\$ 45,661,660	\$ -
Licenses & Permits	35,500	40,000	40,000	-
Grants & Reimbursements	26,479,529	28,938,283	29,048,283	110,000
Departmental Revenues	10,560,599	10,934,328	10,940,733	6,405
Investment Income	79,732	111,252	111,252	-
Other Revenues	1,087,747	913,092	913,092	-
Interfund Transfers	1,352,205	1,910,228	1,910,228	-
General Fund Appropriation	1,792,145	4,146,752	4,156,549	9,797
<b>Total Revenues</b>	<b><u>\$ 87,223,805</u></b>	<b><u>\$ 92,655,595</u></b>	<b><u>\$ 92,781,797</u></b>	<b><u>\$ 126,202</u></b>
<b>EXPENDITURES</b>				
<b>Operating</b>				
Personnel Wages & Overtime	\$ 27,968,844	\$ 29,042,602	\$ 29,011,866	\$ (30,736)
Health Care	8,095,488	8,393,119	8,441,762	48,643
Retirement	3,340,000	3,865,000	3,865,000	-
Other Fringe Benefits	3,198,280	3,324,734	3,272,605	(52,129)
Subsidies	1,784,865	1,880,000	1,880,000	-
Operating	3,694,674	3,113,194	3,117,126	3,932
Purchase Services	10,475,442	11,307,344	11,304,844	(2,500)
Other Operating	7,865,007	8,125,327	8,129,537	4,210
Materials & Supplies	2,018,113	2,087,917	2,087,973	56
Project Expenditures	4,665,540	6,620,845	6,726,213	105,368
Non-operating Expenditure	3,066,971	2,909,582	2,909,582	-
Capital Outlay	593,803	595,569	644,927	49,358
Interfund Transfers	4,797,318	5,160,231	5,160,231	-
Debt Service	5,659,460	6,230,131	6,230,131	-
<b>Total Expenditures</b>	<b><u>\$ 87,223,805</u></b>	<b><u>\$ 92,655,595</u></b>	<b><u>\$ 92,781,797</u></b>	<b><u>\$ 126,202</u></b>



## 2016 COUNTY TAX INFORMATION FORM

Listed below are the tax rates currently on file with the Department of Community and Economic Development (DCED) for your county. Please review this information and confirm the rates shown remain in effect. If the Board of County Commissioners or the County Council has enacted, repealed, or changed any tax rates, please indicate the change in the column provided for new or corrected information.

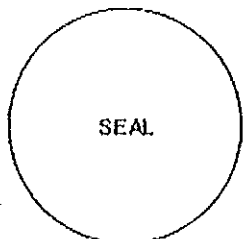
For new taxes, please mail, e-mail or fax a copy of the signed ordinance to DCED at the address above. Section 2 of 1949 P.L. 819, No. 215, 71 P.S. 965 requires each taxing body to provide a copy of the tax-levying ordinance to DCED within 15 days after the effective date of the ordinance.

The tax information gathered via this form is used to update the DCED Tax Register which can be found on the Internet at [www.newPA.com](http://www.newPA.com). The Tax Register will not reflect new taxes until DCED receives both the signed tax ordinance and this form.

This form must be submitted to DCED no later than January 15, 2016.

450001 County of MONROE

Tax	Tax Rate on File	Corrected/New Tax Rate for 2016	Low-income Exemption	Ordinance/Resolution Effective Date
<b>REAL ESTATE TAXES</b>				
Total Real Estate (mills) . . . . .	22.35	22.35		
General Purpose (mills) . . . . .	18.62	18.36		1/1/2016
Special Purpose				
Community College (mills) . . . . .				
Debt Service (mills) . . . . .	2.63	2.89		1/1/2016
Lease Rental Payments to Authorities (mills) . . . . .				
Libraries (mills) . . . . .	1.1	1.10		1/1/2016
Parks and Playgrounds (mills) . . . . .				
Roads and Bridges (mills) . . . . .				
Other: _____				
Other: _____				
(1) Do you have a homestead/farmstead exclusion? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, what is the amount of the exclusion? 400 (2) Has your county enacted a tax abatement ordinance under the authority of Act 34 of 1971* or Act 76 of 1977**? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (3) Has your county adopted a Tax Increment Financing program? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Questions 2 and 3: Answer 'yes' if any part of the county has done so.				
<b>OTHER TAXES</b>				
Hotel Room Rental (percent) . . . . .	3			
Occupation (mills) . . . . .			\$	
Per Capita (dollars) . . . . .			\$	
Other: _____				
Other: _____				
*Improvement of Deteriorating Real Property or Areas Tax Exemption Act **Local Economic Revitalization Tax Assistance Act				
<b>SIGNATURE AND VERIFICATION</b>				



I certify that the foregoing information concerning county taxes is correct and complete for the 2016 county fiscal year.

\_\_\_\_\_ 12/18/2015  
 Print Name Date  
 Greg Christine (570) 517-3104  
 Title Phone